

### REMARKS

Claims 1-23, 31-33, 38-45, 47-50, 52-54, 56-59, 61-64, 66-68, and 70-74 are in the application and have been allowed. Claims 1, 2, 11, and 31 are in independent form. Claims 24-30, 34-37, 46, 51, 55, 60, 65, and 69 are canceled.

Claims 55-75 have been renumbered as claims 54-74 pursuant to the Office Communication mailed on February 2, 2006. Applicants present the complete renumbered set for the Examiner's convenience.

Applicants' agent received an Office action concerning the corresponding Japanese Patent Application No. 560,818/2002 on the same day that applicants received the issue notification concerning the subject application. Applicants are, therefore, submitting the corresponding Office action and references for the Examiner's review.

Applicants note that Reference EA (EM) appears to be cumulative to Reference AD cited in the first information disclosure statement.

References EJ, EK, and EL appear to disclose laser processing of different materials.

Reference EJ appears to disclose processing a protective layer and a metal wiring layer.

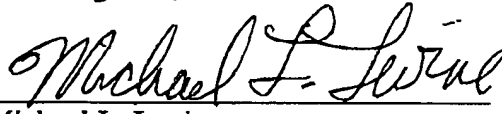
Reference EK appears to disclose a process of adding a polyimide layer on top of a passivation layer to prevent cutting of a metal wiring layer when forming a contact hole.

Reference EL, appears to disclose a singulation or dicing method that processes nickel connectors and tape that holds dies in place. The machine translation lacks clarity, but the process appears to employ a transparent or reflective material beneath the tape to minimize residual heat effects on the tape which apparently causes positioning displacement.

Applicants believe that these references neither anticipate nor make obvious the claims, which have already been allowed. Applicants believe, therefore, that the application is in condition for re-allowance and respectfully request the same.

Respectfully submitted,

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